46-35

App. F. IX-4

Previous References

1936.
(~~P.P.~~)
Lucjo

File No. 46-35
Serial Nos. 86-88

Letter References.

PRESERVED

10

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. Three

Part B for August 1936

SUBJECT.

Amendment to Rule 14 of the Mysore Motor Vehicles Tax Rules re refund of taxes on ~~motor~~ vehicles.

Notn. No. F 65'36 of 23-7-36 from Comptr

WD 03607—GPB—22,500—2-8-35

Notifn, re amendment

M Iyengar
13/8/36

Refund of Service Tax.-

General and Revenue Secretariat.

File No 46 of 1935

[App. F. III-2

Letter No MB. 160/35-36 dt 9-5-36 from the [redacted] Magistrate, Tumkur forwarding the application of Sri B.N Padmanabhaiya of Tumkur praying for the refund of a portion of Service Tax paid by him and requesting clear instructions in the matter.

The applicant is the proprietor of Sri Gopala Krishna Motor Service of Tumkur. It is stated that he purchased a bus (Regn. No. Mys. 7240) in Feby. 36 for running it on the Service-line and paid the full Service tax viz. Rs 147/- for the quarter ended with 31st March 36. He prays for the prorata refund of the tax as the bus did not run on the road during January. The Dy. Magistrate seems to be in favor of granting the refund.

Under Section 24(d) of the Mysore Motor Vehicles Tax Rules, a person is eligible to refund only when the Vehicle is not in use on account of :-

(a) the said person being out of the State on tour
(b) the Vehicle being under repairs, or
(c) the Vehicle being assigned or sold to a person outside Mysore

The present case does not come under any of the clauses mentioned above.

Submitted for orders.

130 v/36. It is equally true that a refund should be given

NOTE—Contin. Sheet.

526/636

201
3 T B

Refund of Service tax

File No. of 193

General and Revenue Secretariat

In a case like the one under reference where the vehicle is exempted from a part only of the quarter the rules do not provide for the. It seems necessary that the rules should be amended accordingly. Draft necessary notification in this behalf may be submitted (Chairman) MR 15/5

MR 16/5

Draft Notfn submd. for favr of approval. RDC 20/5/36

Fair draft submd. RDC 30/5/36

(Secy) MR 1/7

Issued

MR 17/7

Issued Notfn No. P. 653/Legis. 46-35-86-9-23-36 directing the insertion of sub clause (d) to clause (d) of Rule 24 of the Motor Vehicle Taxation Rules, Part I.

15 MAY 1936

1 JUL 1936

2nd Leg. 1935.

Refund of Service Taxes

General and Revenue Secretariat — Legis File No. 46 of 193 5 — [App. F. III—2

Serial No.

Subd.

In the above Notfn issued, the date from which it takes effect is not mentioned. Whether the Dy. Income may be told that the applin of Mrs Padmanabhaya may be disposed of according to this Notfn is for order

This may be submitted

25 VIII 36 (Secl. Leg.)

2577

347

Draft letter to D.I., Income, Subd.

10 VIII 36

24/8/36

Issued No. P. 933 of 4.8.36 to D.I. Income stating that the applin of Mrs Padmanabhaya for the refund of tax may be disposed of in accordance with Notfn No. P. 653/Legis. 46-38-36 of 23.7.36.

Subd.

This will, if approved, be sent to Secl. for being recorded.

6 VIII 36

P.W.D

2. 783

B 13-8-36

NOTE—Contn Sheet.

WD 03594—GPB—30,000—13-7-35

Mbs8
24/7 DRAFT. 4

No. P. 653. Bangalore,
23-7-
~~30th June~~ 1936.
Legis 46-35=86

NOTIFICATION.

REFUND OF TAXES ON MOTOR VEHICLES.

The Government of His Highness the Maharaja of Mysore are pleased to direct that the following sub clause (d) be added to Clause (d) of Rule 24 of the Mysore Motor Vehicles Tax Rules, Part I.-

(d) or the vehicle being purchased in the course of the quarter. and fees used during any a part of the quarter

By Order,

17/7/36

GENERAL SECRETARY TO GOVT.

To

The Compiler, Mysore Gazette,

for publication in Part IV of the Mysore Gazette ~~dated 23rd July 1936~~ and for printing and supplying 250 spare copies to this Office.

5

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. P653 Lys 46-38-86 General and Revenue Secretariat,

Dated, Bangalore, the 29th July, 1938.

NOTIFICATION.

Refund of Taxes on Motor Vehicles.

The Government of His Highness the Maharaja of Mysore are pleased to direct that the following sub-clause (c) be added to clause (d) of Rule 24 of the Mysore Motor Vehicles Tax Rules, Part I.-

"(c) or the vehicle being purchased in the course of the quarter and thus used during only a part of the quarter".

By order,

for CHIEF SECRETARY TO GOVERNMENT.

The Compiler, Mysore Gazette.

O.M.
S.O. has ordered that this may issue, publn. of previous draft notfn. being unnecessary in this case - [illegible] 30/VII/38

NOTIFICATION.

No. P. 653—Legis. 46-35-86, dated Bangalore, the 23rd July 1936.

Refund of Taxes on Motor Vehicles.

The Government of His Highness the Maharaja of Mysore are pleased to direct that the following sub-clause (d) be added to Clause (d) of Rule 24 of the Mysore Motor Vehicles Tax Rules, Part I:—

"(d) or the vehicles being purchased in the course of the quarter and thus used during only a part of the quarter."

By Order,

M. VENKATESA IYENGAR,
Secretary to Government,
General Department.

Printed by the Superintendent at the Government Press, Bangalore.

201
T.B. 7

No. M.B. 160/35-36 Office of the District Magistrate,
Tumkur District,
Dated, Tumkur, the 9th May 1936.

From

The District Magistrate,
Tumkur District, Tumkur.

To

The Secretary,
Mysore Traffic Board,
Bangalore.

Sir,

I have the honor to forward herewith the application received from Mr.B.N. Padmanabhayya, Proprietor, Gopalakrishna Motor Service, Tumkur, praying for the refund of a portion of the Service Tax paid by him on 4-2-36 on his Bus No.Mys.7240 and to state that the tax in respect of the vehicle for the whole quarter ending March 1936 was credited to the treasury as per rules.

As stated by the petitioner the bus was purchased by him only in February and put on the road and as such his claim for a refund of the amount credited for the month of January appear to have some force.

The rules relating to the refund of taxes under the New Road Traffic and Taxes Regulation do not cover cases relating to refunds of this type. I request clear instructions in the matter.

I have the honor to be,

Sir,

Your most obedient servant,

District Magistrate,
Tumkur District.

T.M.C. 9/5

WD 03342—GPB—50.000—18-7-35

193 .

From

To

Dated

Despatched

Received

General No.

No.

Enclosure No.

Appendix F G—1]

SUBJECT Service Tax. — Refund.

Section Legis.

File No. G/-36

Serial No. 86

Diary No. of letter replied to.....

No. P 933 /Legis. 3.

To

The Dist. Magistrate

Tumkur Dist.

General and Revenue Secretariat

( )

the *193* .

Date of issue 4/8/36

Signed by ...

Sir,

With reference to your letter No. M.B. 160/35-36 dy 9.5.36 forwarding the applⁿ of Mr. B.V. Padmanabhaiya, Propr, Gopala Krishna Motor Service, Tumkur, praying for the refund of a portion of the Service tax paid by him on 4.2.36 for the quarter ending March on his bus No. Mys. 7240 purchased in Feby 36 and reporting instructions in the matter, I ~~have the honor~~ am directed to invite your kind reference to Notfn No. P. 653/Legis. 46-38-86 dy 23.7.36 published in part IV of the Mysore Gazette dy 30.7.36 and to state that the

List of enclosures.....

Copied by .....

Examined by.....

WD 03601—GPB—30,000—23-9-35

9

(returned herewith) for the refund of tax
applied for by Mr. Padmanabhayya may be
disposed of accordingly.

I have the

honour

to be

Sir

Your most obedient servant

for Govt. Secy.

10/VIII/36

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

10

No. P 933 Encls. 3.

Dated, Bangalore, 4th August, *1936.*

From

M. VENKATESA IYENGAR, ESQ., M.A.,
General Secretary to the Government of His Highness the Maharaja of Mysore.

To

T. ABDUL KHADIR, ESQ., B.A.,
District Magistrate, Tumkur District,
T U M K U R.

Sir,

Subject:- Service Tax - Refund.

With reference to your letter No. M.B.160/35-36 dated 9th May 1936 forwarding the application of Mr. B.N. Padmanabhaiya, Proprietor, Gopalakrishna Motor Service, Tumkur, praying for the refund of a portion of the Service Tax paid by him on 4th February 1936 for the quarter ending March 1936 on his bus No. MYS. 7240 purchased in February 1936 and requesting instructions in the matter, I am directed to invite your kind reference to Notification No. P.653/Legis.46-38-86 dated 23rd July 1936 published in Part IV of the Mysore Gazette dated 30th July 1936 and to state that the application of Mr. Padmanabhaiya (returned herewith) for the refund of tax may be disposed of accordingly.

I have the honour to be,

Sir,

Your most obedient servant,

CSG:

For GENERAL SECRETARY TO GOVERNMENT.